

OFFICIAL GAZETTE



GOVERNMENT OF GOA

SUPPLEMENT

No. 2

GOVERNMENT OF GOA

Goa Legislature Secretariat

LA/B/955/1999

The following Bill which was introduced in the Legislative Assembly of Goa on 30-3-2000 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 31st March, 2000.

The Goa Agricultural Tenancy (Validation of Appointment And Proceedings) Bill, 2000

(Bill No. 10 of 2000)

A

BILL

to validate appointment of certain officers under the Goa, Daman and Diu Agricultural Tenancy Act, 1964 (Act 7 of 1964), and to validate the proceedings effected by such officers under the Act.

Be it enacted by the Legislative Assembly of the State of Goa in the Fifty-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Agricultural Tenancy (Validation of Appointment and Proceedings) Act, 2000.

(2) It shall be deemed to have come into force with effect from 17-2-2000.

2. *Definitions.*— In this Act, unless the context otherwise requires,—

(1) “said Act” means the Goa, Daman and Diu Agricultural Tenancy Act, 1964 (Act 7 of 1964);

(2) “Mamlatdar” means any officer appointed by the Government to perform the duties of Mamlatdar under the said Act;

(3) “Notification” means Notification published by the Government in the Official Gazette under the said Act.

3. *Validation of certain appointments, notifications, notices, orders, etc.*— Notwithstanding anything contained in any judgement, decree or order of any Court, Tribunal or other authority,—

(1) No appointment of any person made or purporting to have been made under, or for the purpose of the Goa, Daman and Diu Agricultural Tenancy Act, 1964 (Act 7 of 1964) (hereinafter referred to as the “principal Act”), before the commencement of this Act, shall be deemed to be illegal or invalid, or ever to have been illegal or invalid merely on the ground that such appointment was not made in accordance with the provisions of clause (15) of section 2 of the principal Act, or on the ground that such appointment was not made under that section or on both these grounds;

(2) No notices, given or inquiries held, or disputes decided or orders made, or any acts done before the commencement of this Act by the person purporting to act

as Mamlatdar under the said Act, in respect of exercising the powers under the said Act, shall be deemed to be illegal and invalid merely on the ground that such jurisdiction was exercised or such act had been made or such act or proceedings or thing had been done or taken away, by, or before, a person whose appointment was not made in accordance with or under the provisions of section 2(15) of the principal Act, and accordingly, —

(i) all appointments made or purporting to have been made under or for the purpose of the said Act before commencement of this Act, shall, for all Purposes be deemed to have been made in accordance with law;

(ii) all jurisdiction exercised, orders made and all other acts, proceedings or things done or taken by a person whose appointment had been made as aforesaid, or by any other officer of the Government in connection within the said appointment or in connection with the levy or collection of rent, fee, or determination of rights, liabilities under the principal Act, shall for all purposes, be deemed to be as to have been exercised, made, done, taken in accordance with law.

4. No court shall have jurisdiction to entertain or try any legal suit or proceedings against the Government, or any officer of the Government or Mamlatdar acted or purporting to act under the said Act connected with the exercise of power under the said Act whatsoever on the ground that the appointment of such officer was invalid irrespective of reasons to the fact that such officer was not duly appointed to perform the functions of Mamlatdar in accordance with the said Act.

5. *Repeal and saving*.— The Goa Agricultural Tenancy (Validation of Appointment and Proceedings) Ordinance, 2000 (Ordinance No. 3 of 2000), is hereby repealed.

Statement of objects and Reasons

In terms of section 2(15) of the Goa, Daman and Diu Agricultural Tenancy Act, 1964 (Act 7 of 1964), Mamlatdar means any officer appointed by Government to perform the duties of Mamlatdar under the said Act.

An Ordinance, namely, the Goa Agricultural Tenancy (Validation of Appointment and Proceedings) Ordinance, 2000 (Ordinance No. 3 of 2000), was promulgated by the Governor on 17-2-2000, to validate appointments of certain officers who are not duly appointed in terms of section 2(15) of the said Act.

This Bill seeks to replace the said Ordinance.

Financial Memorandum

No financial implications are involved in this Bill.

Memorandum on Delegated Legislation

No delegated legislation is envisaged in this Bill.

Porvorim,
28th March, 2000.

MAUVIN GODINHO
Minister for Revenue

Assembly Hall,
Porvorim,
28th March, 2000.

P. N. RIVANKAR
Secretary to the
Legislative Assembly of Goa

LA/B/949/1999

The following Bill which was introduced in the Legislative Assembly of Goa on 30-3-2000 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 31st March, 2000.

The Goa Sales Tax (Amendment) Bill, 2000

(Bill No. 14 of 2000)

A

BILL

to further amend the Goa Sales Tax Act, 1964.

Be it enacted by the Legislative Assembly of Goa in the Fifty-first Year of the Republic of India as follows:—

1. *Short title and commencement*.— (1) This Act may be called the Goa Sales Tax (Amendment) Act, 2000.

(2) It shall be deemed to have come into force with effect from 1st day of April, 1999.

2. *Amendment of section 7*.— In section 7 of the Goa Sales Tax Act, 1964 (Act 4 of 1964), in sub-section (3), the existing clause (IV) shall be omitted.

3. *Validation of the collection of sales tax*.— Notwithstanding anything contained in the Goa Sales Tax Act, 1964, no imposition, collection or levy of tax on sales of any goods for use by the undertaking, supplying electrical energy in the generation, distribution of such energy, effected

under the said Act with effect from 1st day of April, 1999, onwards shall be deemed to be invalid or to have been invalid merely by reason of the fact of the existence of clause (IV) of sub-section 3 of section 7 in the said Act.

Statement of Objects and Reasons

Clause (IV) of sub-section 3 of section 7 of the Goa Sales Tax Act, 1964, allows deduction from the turnover of selling dealer towards sales of goods effected by the undertaking supplying electrical energy to the public of goods for use by it in the generation and distribution of electrical energy subject to certain conditions.

This clause is existing in the said Act from its inception and during this period the distribution of electrical energy was carried out only by the Government Department namely, Electricity Department. During the year, generation of electrical energy and its supply to Government is privatised. On account of this development, existence of the clause (IV) of sub-section 3 of section 7 of the said Act is found not necessary as it will entail loss to the exchequer.

This Bill seeks to delete the said clause and validate the levy and collection of sales tax with effect from 1-4-1999, on sales of goods used in the generation and distribution of electricity energy by the undertaking supplying such energy to the public or to the Government.

Financial Memorandum

No financial implications are involved towards implementation of the provisions of the Bill since no additional expenditure will be incurred on account of the proposed amendment.

Porvorim,
28th March, 2000.

FRANCISCO SARDINHA
Chief Minister

Assembly Hall,
Porvorim,
29th March, 2000.

P. N. RIVANKAR
Secretary to the Legislative
Assembly of Goa.

Governor's recommendation under Article 207 of the Constitution.

In pursuance of Article 207 of the Constitution the Governor of Goa has recommended to the Legislative Assembly of Goa the introduction and consideration of the Goa Sales Tax (Amendment) Bill, 2000.

(Annexure to Bill No. 14 of 2000)

The Goa Sales Tax (Amendment) Bill, 2000

The Goa Sales Tax Act, 1964 (Act 4 of 1964)

7. RATE OF TAX.—

(1) The tax payable by a dealer under this Act shall be levied on the taxable turnover at the following rates, namely:—

- (i) in respect of goods specified in the First Schedule, at the rate of twelve paise in the rupee;
- (ii) in respect of goods specified in the Third Schedule, at the rate of four paise in the rupee;
- (iii) in respect of goods specified in the Fourth Schedule, at the rate of twenty five paise in the rupee;
- (iv) in respect of goods specified in the Fifth Schedule, at the rate of seventeen paise in the rupee;
- (v) in respect of goods specified in the Sixth Schedule, at the rate specified under column 3 therein;
- (vi) in respect of goods specified in the Seventh Schedule, at the rate specified under column 3 therein;
- (vii) in respect of goods specified in the Eighth Schedule at the rate of half paise in the rupee;
- (viii) in respect of the goods specified in the Ninth Schedule, at the rate of one paise in the rupee;
- (ix) in respect of the goods specified in Tenth Schedule, at the rate of two paise in the rupee;
- (x) in respect of the goods specified in the Eleventh Schedule, at the rate of three paise in the rupee;
- (xi) in respect of goods specified in the Twelfth Schedule, at the rate of five paise in the rupee;
- (xii) in respect of goods specified in the Thirteenth Schedule, at the rate of six paise in the rupee;
- (xiii) in respect of goods specified in the Fourteenth Schedule, at the rate of seven paise in the rupee;
- (xiv) in respect of goods specified in the Fifteenth Schedule, at the rate of nine paise in the rupee;
- (xv) in respect of goods specified in the Sixteenth Schedule, at the rate of ten paise in the rupee;
- (xvi) in respect of goods specified in the Seventeenth Schedule, at the rate of eleven paise in the rupee;
- (xvii) in respect of goods specified in the Eighteenth Schedule, at the rate of thirteen paise in the rupee;
- (xviii) in respect of goods specified in the Nineteenth Schedule, at the rate of fourteen paise in the rupee;

- (xix) in respect of goods specified in the Twentieth Schedule, at the rate of fifteen paise in the rupee;
- (xx) in respect of goods specified in the Twenty-first Schedule, at the rate of sixteen paise in the rupee;
- (xxi) in respect of goods specified in the Twenty-second Schedule, at the rate of eighteen paise in the rupee;
- (xxii) in respect of goods specified in the Twenty-third Schedule, at the rate of nineteen paise in the rupee;
- (xxiii) in respect of goods specified in the Twenty-fourth Schedule, at the rate of twenty paise in the rupee;
- (xxiv) in respect of goods specified in the Twenty-fifth Schedule, at the rate of twenty one paise in the rupee;
- (xxv) in respect of goods specified in the Twenty-sixth Schedule, at the rate of twenty two paise in the rupee;
- (xxvi) in respect of goods specified in the Twenty-seventh Schedule, at the rate of twenty three paise in the rupee;
- (xxvii) in respect of goods specified in the Twenty-eighth Schedule, at the rate of twenty four paise in the rupee;
- (xxviii) in respect of goods specified in the Twenty-ninth Schedule, at the rate of 100 paise in the rupee;
- (xxix) in respect of any other goods, at the rate of eight paise in the rupee;

Provided that the State Government may, by Notification in the Official Gazette, add to or omit from, or otherwise amend any of the Schedule, without affecting the entries in the Second Schedule

Provided further that if in respect of any goods or class of goods the State Government is of opinion that it is expedient in the interest of the general public so to do, it may, by Notification in the Official Gazette, direct that the tax in respect of the taxable turnover of such goods or class of goods shall, subject to such conditions as may be specified, be levied at such modified rate not exceeding the rate applicable under this sub-section, as may be specified in the Notification.

(2) (a) The Commissioner may, in such circumstances and subject to such conditions in the Scheme formulated for the purpose of this sub-section, permit any dealer to pay in lieu of the amount of tax payable by such dealer under the provisions of this Act, in respect of any year, a lumpsum, determined in the prescribed manner, by way of compounding of tax, and, on payment of such lumpsum by such date as may be prescribed, the dealer shall be deemed to have been assessed under section 17 for that year.

(b) Where any such dealer contravenes any of the provisions of the rules made under this sub-section or of the Scheme formulated for the purpose and the Commissioner is of the opinion that such contravention has resulted in loss of revenue of an amount which is not less than 25% of the lumpsum so payable, then the Commissioner may, at any time within 5 years from the end of the year for which lumpsum amount was payable and after giving the dealer a reasonable

opportunity of being heard, proceed to assess, levy and collect tax, penalty and interest, if any, from such dealer in respect of the said year in accordance with the provisions of section 17.

(3) In this Act, the expression "taxable turnover" means that part of a dealer's gross turnover during any period which remain after deducting therefrom his turnover during that period on—

(I) the sale of goods declared tax-free under section 10;

(II) sales to a registered dealer—

(a) of goods of the class or classes of goods declared to be taxable at the second or any other point of sale in the series of sales by successive dealers in pursuance of Notifications in the Official Gazette under Section 8 and which are specified in the registration certificate of such dealers as being intended for—

(i) re-sale by him within Goa;

(ii) re-sale by him in the course of inter-state trade or commerce;

(iii) re-sale in the course of export out of India or re-sale after such export or;

(iv) use by him within Goa as raw materials for the manufacture of goods for sale, and;

(b) of containers of other materials for the packing of goods of the class or classes so specified for sale:

Provided that no deduction shall be allowed unless the dealer who sells the goods furnishes in the prescribed manner—

(a) in the case of sales falling within sub-items (i) and (iv) of item (a) and within item (b) a declaration duly filled up and signed by the registered dealer to whom the goods are sold and containing the prescribed particulars in the prescribed form; and

(b) in the case of sales falling within sub-items (ii) and (iii) of item (a), a certificate in the prescribed form from the dealer to whom the goods are sold, that the goods are purchased for re-sale in the course of inter-state trade or commerce or for re-sale in the course of export out of India or for re-sale after such export, and that such goods will be so re-sold by himself or by any other registered dealer to whom he re-sells the goods within nine months from the date of such purchase or such further period as may be prescribed:

⁴Provided further that where any goods specified in the Certificate of Registration are purchased by a registered dealer for any of the purposes specified in item (a) or (b) but are utilised by him for any other purpose, or are not resold in the manner and within the period prescribed, the price of the goods so purchased shall be allowed to be deducted from the gross turnover of the selling dealer, but the Commissioner or any person appointed under sub-section²(2) of Section 3 to assist him shall, after giving a reasonable opportunity of being heard, impose penalty upon the purchasing dealer not exceeding the amount of tax which would result if such goods were subject to sales tax at the rate leviable on them at the time of their purchase;

(III) Sales of goods purchased within the State on payment of tax at the first point, provided that in cases of such sales proof of payment of tax at the point of purchase of such goods is adduced by the dealer to the satisfaction of the Commissioner:

Provided that where a manufacturer is not liable to pay tax on the first sale of goods manufactured by him, under entry 68 or 85 of the Second Schedule, the first point for the purpose of this clause shall be the point of sale effected by the subsequent dealer who has purchased the goods from such manufacturer."

(IV) Sales to any undertaking supplying electrical energy to the public under a licence or sanction granted or deemed to have been granted under the Indian Electricity Act, 1910 of goods for use by it in the generation or distribution of such energy;

²(V) Sales of goods which are shown to the satisfaction of the Commissioner not to have taken place in Goa, ³or to have taken place in the course of inter-state trade or commerce within the meaning of Section 3 of the Central Sales Tax Act, 1956, (74 of 1956) or in the course of import of the goods into or export of the goods out of the Territory of India, within the meaning of Section 5 of the said Central Sales Tax Act;

⁴(VI) Goods utilised in the course of works contract by any dealer on which tax has already been paid at the point of sale/purchase by such dealer in Goa;

⁵(VII) Value of goods sold through commission agent in the State, subject to production of satisfactory proof of payment of tax by such commission agent in case the goods sold are liable to tax under this Act.

⁶(VIII) Such other sales as may be prescribed.

Assembly Hall,
Porvorim,
29th March, 2000.

P. N. RIVANKAR
Secretary to the Legislative
Assembly of Goa.

LA/B/950/1999

The following Bill which was introduced in the Legislative Assembly of Goa on 30-3-2000 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 31st March, 2000.

**The Goa Sales Tax, Luxury Tax and
Entertainment Tax (Settlement of Arrears)
Bill, 2000**

(Bill No. 13 of 2000)

A

BILL

to provide for the expeditious enforcement of payment of arrears of tax and interest under the Sales Tax

Laws, Luxury Tax Law and Entertainment Tax Law as in force in the State of Goa, by way of settlement.

Be it enacted by the Legislative Assembly of Goa in the Fifty-first Year of the Republic of India as follows:—

1. *Short title, extent and commencement.*— (1) This Act may be called the Goa Sales Tax, Luxury Tax and Entertainment Tax (Settlement of Arrears) Act, 2000.

(2) It shall extend to the whole of the State of Goa.

(3) It shall be deemed to have come into force with effect from 6-1-2000.

2. *Definitions.*— (1) In this Act, unless the context otherwise requires,—

(a) "arrear of tax, penalty or interest" means,—

(i) tax, by whatever name called, payable by an assessee upon assessment under the relevant Act; or

(ii) penalty imposed upon an assessee for default in furnishing returns and in payment of tax in accordance with the provisions of the relevant Act; or

(iii) interest payable by an assessee under the relevant Act,—

(A) as determined for delayed payment or non-payment of tax before assessment; or

(B) as accrued in respect of non-payment of tax or short payment of tax after assessment,

which, as the case may be, is in dispute in any review or appeal or revision pending before the reviewing authority, appellate authority or revisional authority or tribunal, as the case may be, on the date of coming into force of this Act, relating to the period upto 31-3-1999.

Explanation.— For the purposes of this Act, the interest referred to in item (B) of sub-clause (iii) of clause (a) of sub-section (1) of section 2 shall be deemed to be an arrear of interest in dispute;

(b) "applicant" means a "dealer" or "hotelier" or "proprietor" as defined in the relevant Acts and includes the legal heirs, successors, assignees or nominees of such dealer, hotelier or proprietor, where the business has ceased to exist or has been discontinued prior to the date of coming into force of this Act,

(c) "designated authority" means the authority specified in section 3;

(d) "Government" means the Government of Goa

(e) "prescribed" means prescribed by the rules made under this Act;

(f) "relevant Act" means,—

- (i) the Goa Sales Tax Act, 1964 (Act 4 of 1964);
- (ii) the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 (Act 17 of 1988);
- (iii) the Central Sales Tax Act, 1956 (Act 74 of 1956);
- (iv) the Goa, Daman and Diu Entertainment Tax Act, 1964 (Act 2 of 1964) and includes the rules made, or notifications issued, under the Acts referred to in sub-clause (i) or sub-clause (ii) or sub-clause (iii) or sub-clause (iv).

(2) Unless there is anything repugnant to the subject or context, all expressions used in this Act, which are not defined, but defined or used in the relevant Act, shall have the same meaning as assigned in the relevant Act.

3. *Designated authority.*— For carrying out the purposes of this Act, the authorities referred to in section 3(2) (aa) of the Goa Sales Tax Act, 1964 (Act 4 of 1964), or such other authority as the Commissioner may, under the relevant Act, by order made in that behalf nominate, shall be the designated authority and such authority shall have jurisdiction over such area or arrears as exercised by it under the relevant Act.

4. *Eligibility for settlement.*— (1) Subject to the other provisions of this Act an applicant shall be eligible to make an application for settlement of arrears of tax, penalty or interest in respect of any period of assessment ending on 31-3-1999 for which an assessment has been made under the relevant Act or review application or appeal or revision under the relevant Act has been filed on or before the date of coming into force of this Act before any reviewing authority, appellate authority or revisional authority, as the case may be.

(2) Notwithstanding anything contained in sub-section (1), an applicant shall be eligible to make an application under section 5, if, for any reason, the applicant has not filed a return/revised return prescribed under the relevant Act for any return period upto 31-3-1999 and he does so by paying tax payable by him under the relevant Act, for such return period on or before 15-3-2000.

5. *Application by the applicant.*— (1) An application for the purpose of section 4 shall be made to the designated authority by an applicant in the form specified in part I of the Schedule appended hereto, on or before the 15th day of March, 2000, or by such later date as the Government may, by notification in the Official Gazette, specify and the designated authority shall verify the correctness of

the particulars furnished in the application with reference to connected records, available with the assessing authority, appellate authority or any other authority with whom such records may be available, as the case may be.

(2) An applicant shall make a separate application for each year under each of the relevant Acts.

(3) The applicant shall forward a copy of the application made under sub-section (1) to the reviewing authority or the appellate authority or the revisional authority before whom the review, the appeal or revision, as the case may be, is pending within fifteen days from the date of making such application before the designated authority.

6. *Determination of amount payable by the applicant.*— (1) Where the designated authority is satisfied about the correctness of the particulars set forth in the application made by an applicant, he shall determine, by an order in writing, the amount payable by the applicant for the purpose of settlement of arrear of tax, penalty or interest at the rates specified in section 7:

Provided that the amount payable by an applicant as determined under this sub-section shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee, then, if such part is fifty paise or more, it shall be rounded off to the next rupee, and if such part is less than fifty paise, it shall be ignored.

(2) After the amount payable by an applicant is determined under sub-section (1) by the designated authority, the applicant shall pay the amount payable within seven days from the date of receipt of the intimation, by challan, prescribed under the relevant Act and submit a receipted copy thereof to the designated authority. The intimation to the applicant shall be in form specified in Part II of the Schedule appended hereto.

7. *Rate applicable in determining the amount payable.*— (1) The amount payable by an applicant for settlement of arrears under this Act shall be determined under sub-section (1) of section 6, —

(a) where the tax arrears have arisen, on account of any order of assessment relating to periods ending 31-3-1999 and where no review petition or no appeal or no revision is preferred upto the date of coming into force of this Act, at the rate of 33¹/₃% of the arrears of tax and interest only and any penalty levied thereof shall be waived; or

(b) where the arrears of tax, penalty or interest is disputed in a review application or in appeal or in revision, as the case may be, filed on or before the date of coming into force of this Act, relating to the assessment periods ending 31-3-1999, at the rate of 25% of

the arrears of tax and interest only and the penalty levied shall be waived; or

(c) where the applicant has filed return in terms of section 4(2), full amount of arrears of tax shall be payable in accordance with the relevant Act. Full amount of interest payable for the return period and the penalty thereof shall be waived.

(2) The interest as defined under section 2 (1) (a) (iii) (B) in all cases covered under clauses (a) or (b) of sub-section (1) shall be treated as waived.

8. *Settlement of arrears and issue of certificate of settlement.* — (1) The designated authority, on being satisfied about the payment of the amount which the applicant is required to pay in terms of determination under section 6, shall issue a certificate of settlement for such arrears, in such form as specified in Part III of the Schedule appended hereto, to the applicant and thereupon, such applicant shall be discharged from his liability to make payment of the balance amount of such arrear tax, penalty or interest to which he was liable before settlement.

(2) The designated authority, for reasons to be recorded in writing, may refuse to settle a dispute, on the ground that no question of settlement arises or rectify or amend a certificate of settlement issued under sub-section (1):

Provided that no order adversely affecting the applicant shall be passed without giving to the applicant any reasonable opportunity of being heard:

Provided further that appeal against the order of the designated authority shall lie with the Commissioner and such appeal shall be made within a period of thirty days from the date of such order.

9. *Bar on re-opening of settled cases.* — A certificate of settlement issued under sub-section (1) of section 8 shall be conclusive as to the settlement to which the dispute relates, and no matter covered by such certificate of settlement shall be reopened in any proceeding or review or revision, or any other proceeding, under the relevant Act.

10. *Withdrawal of review application, appeal and revision.* — Notwithstanding anything to the contrary contained in any provision in the relevant Acts, the review, appeal or revision for any period pending before the reviewing, appellate or the revisional authority, as the case may be, in respect of which a certificate of settlement is issued under sub-section (1) of section 8, shall be deemed to have been withdrawn by the applicant from the date of making of the application under sub-section (1) of section 5.

11. *Reviewing, appellate and revisional authority not to proceed in certain cases.* — No assessing author-

ity, reviewing authority, appellate authority or revisional authority shall proceed to decide any assessment, review, appeal or revision under the relevant Act relating to any period in respect of which an application has been made by an applicant under section 5:

Provided that such authority shall proceed to decide such assessment, review, appeal or revision for such period in accordance with the provisions of the relevant Act, if a certificate of settlement referred to in sub-section (1) of section 8 is refused to the applicant by an order passed by the designated authority in writing under sub-section (2) of section 8.

12. *Revocation of certificate of settlement.* — (1) Notwithstanding anything contained in section 9 or section 10, where it appears to the designated authority that an applicant has obtained the benefit of settlement under this Act by suppressing any material information or particulars or by furnishing any incorrect or false information or particulars, such designated authority may within one year of date of such certificate, for reasons to be recorded in writing and after giving the applicant a reasonable opportunity of being heard, revoke the certificate of settlement issued under sub-section (1) of section 8.

(2) If a certificate of settlement is revoked under sub-section (1), the appeal or revision, as the case may be, under the relevant Act, covered by such certificate of settlement, shall, notwithstanding the provisions of section 9 or section 10, stand revived or reinstated immediately upon such revocation, and such appeal or revision shall be decided in accordance with the provisions of the relevant Act, as if no settlement of the arrears of tax, penalty or interest in dispute in such appeal or revision has ever been made under this Act.

13. *Information to be sent to the authorities under the relevant Act.* — The designated authority shall keep the assessing authority, the reviewing authority, the appellate authority or the revisional authority, who for the time being, has jurisdiction over the applicant under the relevant Act, informed, inter alia, of—

(a) making of an application by an applicant under section 5;

(b) passing of any order by the designated authority under section 8; or

(c) revocation of any certificate of settlement under section 12, in such form and manner, and within such time, as may be prescribed.

14. *No refund of amount paid under the Act.*— Any amount paid by an applicant under section 6 shall not be refundable under any circumstances:

Provided that in the case of revocation of a certificate of settlement in accordance with section 12, the amount paid by the applicant under section 6 shall be treated to have been paid under the relevant Act for the period for which the certificate of settlement has been revoked.

15. *Power to make rules.*— The Government may, by notification in the Official Gazette, make rules, with prospective or retrospective effect, for carrying out the purposes of this Act, and such rules may provide for all or any of the matter which, under any provision of this Act, is required to be prescribed or to be provided by rules.

16. *The information disclosed in the application under this Act to be confidential.*— (1) All particulars contained in any application made under this Act shall be treated as confidential, save any disclosure made for the purpose of any investigation or prosecution under the Indian Penal Code or any other enactment for the time being in force or of such facts to an Officer of Central Government or any State or Union territory as may be necessary for verification of such facts or for the purpose of enabling that Government to levy or realise any tax imposed by it.

(2) Save as provided in sub-section (1) any employee of the Government who contravenes the provisions referred to in that sub-section shall be punishable with imprisonment which may extend to six months, and shall also be liable to fine.

17. *Power to remove difficulties.*— If any difficulty arises in giving effect to any of the provisions of this Act, the Government may, by order, published in the Official Gazette as the occasion may require, do anything which appears to it to be necessary to remove the difficulty:

Provided that no such order shall be made after the expiry of two years from the date of coming into force of this Act.

18. *Repeal and Saving.*— (1) The Goa Sales Tax, Luxury Tax and Entertainment Tax (Settlement of Arrears) (Ordinance No. 1 of 2000), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance as repealed by this Act shall be deemed to have been done or taken under this Act.

SCHEDULE

Part I

(See section 5)

Application for settlement of arrear of tax, penalty or interest under section 5 of the Goa Sales Tax, Luxury Tax and Entertainment Tax (Settlement of Arrears) Act, 2000.

To,

The Designated Authority,

.....
.....
.....

I, proprietor/Partner/karta/Managing Director/Director/principal officer/ /duly authorised officer/President/Secretary/legal heir/successor/assignee or nominee/myself/on behalf of an applicant, being eligible under section 4 of the Goa Sales Tax, Luxury Tax and Entertainment Tax (Settlement of Arrears) Act, 2000, hereby apply for settlement of arrears of tax, penalty or interest.

I furnish hereunder the requisite particulars:—

- (1) Name of the applicant (here mention the name of the proprietor/partner/company/ /society, etc.) :
- (2) Trade name of the business :
- (3) Address of the only/principal place of business :
- (4) Full postal address at which communication to be made :
- (5) Number of the certificate of registration under the relevant Act to which the application relates :
- (6) (i) Period in respect of assessment of tax/imposition of penalty/ /determination of interest to which the application relates against which no appeal is filed :
- (ii) Arrears of tax
Arrears of penalty
Arrears of interest.
- (7) Particulars of the appeal or revision pending :
 - (i) (a) the designation of the appellate/ /revisional authority before whom the appeal/revision is pending :

- (b) the date of presentation of the appeal/revision so pending before such authority :
- (c) the appeal or revision case No :
(i) (a) Arrears of tax in dispute
(b) Arrears of interest in dispute
(c) Arrears of penalty in dispute

- (8) (i) Return period for which return is filed under section 4(2) :
- (ii) Arrears of tax :
Arrears of penalty :
Arrears of interest :

VERIFICATION

I,, solemnly declare that to the best of my knowledge and belief—

(a) the particulars and information given in this application are correct and complete;

(b) the amount of arrears of tax, interest or penalty shown hereinabove are truly stated and relate to the relevant period as mentioned in this application; and

(c) I/the applicant am/is not otherwise ineligible for making this application in terms of the provisions of the Act.

.....
(Signature)

.....
(Name of the Signatory in full)

Place:

Date:
(Status in relation to the applicant)

Part II

(See section 6)

Intimation to the applicant under sub-section (2) of section 6 given by the Designated Authority.

To,

.....
(applicant) who is carrying on/used to carry on business under the trade name of at
(address) Certificate of Registration No. under
(name of the relevant Act).

With reference to your application in Part I, dated for settlement of arrear of tax, interest or penalty relating to the period received in my office on (date), you are hereby informed that the amount payable for settlement of arrears of tax or interest has been determined by me under sub-section (1) of section 6 of the Goa Sales Tax, Luxury Tax and Entertainment Tax (Settlement of Arrears) Act, 2000, as under:—

(1) Cases covered under section 4(1)

- (i) Arrears of tax in dispute Rs.
(ii) Arrears of interest in dispute Rs.
(iii) Arrears of penalty in dispute Rs.
(iv) Amount determined to be payable Rs.

(2) Cases covered under section 4(2)

- (i) Amount of tax payable Rs.
(ii) Amount of tax paid Rs.
(iv) Balance, if any Rs.

Now, you are hereby directed to pay the sum of Rs. (in figures) (Rupees)
(in words) in appropriate Government Treasury and furnish a copy of the duly receipted challan showing payment of the amount before the undersigned, whereupon the dispute shall be settled and, accordingly, a certificate of settlement for such dispute/waiver of penalty and interest shall be issued in your favour.

Date:

Signature:

(Seal)

Designation:

.....
(Appropriate designated authority)

Part III

(See section 8)

Certificate of settlement issued under sub-section (1) of section 8 of the Goa Sales Tax, Luxury Tax and Entertainment Tax (Settlement of Arrears) Act, 2000.

On the basis of an application made by (name of the applicant), who is carrying on/used to carry on the business in the trade name of at (address) and who is/was holding Certificate of Registration No. under the (name of the relevant Act), it is certified that:

* (1) Arrears of tax, penalty or interest arisen on account of the order of assessment for the period from to

..... against which, no appeal is preferred upto
....., has been settled under sub-section (1) of
section 8 of the Goa Sales Tax, Luxury Tax and Entertainment Tax
(Settlement of Arrears) Act, 2000.

*(2) Arrear of tax, penalty or interest for the assessment period
..... which was pending in appeal/revision be-
fore (name of the
appropriate appellate/revisional authority), being appeal/revi-
sion case No., has been settled under sub-
section (1) of section 8 of the Goa Sales Tax, Luxury Tax and
Entertainment Tax (Settlement of Arrears) Act, 2000.

*(3) The interest payable on the amount of tax of Rs.
..... in respect of the period from
..... to is treated as waived
alongwith penalty.

Issued this day of

Signature:

Designation:

(Seal) (Appropriate designated authority)

*Strike out whichever is not applicable.

Statement of Objects and Reasons

The Goa Sales Tax, Luxury Tax and Entertainment Tax
(Settlement of Arrears) Ordinance, 2000, was promulgated
by the Governor of Goa to provide for the expeditious en-
forcement of payment of arrears of tax and interest under
the Sales Tax Laws, Luxury Tax Law and Entertainment
Tax Law as in force in the State of Goa, by way of settle-
ment, on 6-1-2000.

The time limit for submission of applications for settle-
ment by eligible applicants was given upto 15-3-2000 which
has already expired. However, in terms of sub-section (1)
of section 12 of the said Ordinance, where it appears to the
designated authority that an applicant has obtained the
benefit of settlement under the said Ordinance by suppress-
ing any material information or particulars or by furnishing
any incorrect or false information or particulars, such des-
ignated authority may within one year of the date of such
certificate, for reasons to be recorded in writing and after
giving the applicant a reasonable opportunity of being heard,
revoke the certificate of settlement issued under sub-sec-
tion (1) of section 8 of said Ordinance.

The present Bill seeks to replace the said Ordinance to
carry out any action as aforesaid and that may be required
to be taken in future.

Financial Memorandum

No financial implications are involved towards imple-
mentation of the provisions of the Bill since no additional

expenditure will be incurred on account of the proposed
Goa Sales Tax, Luxury Tax and Entertainment Tax (Settle-
ment of Arrears) Act, 2000.

Porvorim,
28th March, 2000.

FRANCISCO SARDINHA
Chief Minister

Assembly Hall,
Porvorim,
29th March, 2000

P. N. RIVANKAR
Secretary to the
Legislative Assembly of Goa

Governor's recommendation under Article 207 of the
Constitution.

In pursuance of Article 207 of the Constitution the
Governor of Goa has recommended to the Legislative
Assembly of Goa the introduction and consideration of the
Goa Sales Tax, Luxury Tax and Entertainment Tax (Settle-
ment of Arrears) Bill, 2000.

LA/B/951/1999

The following Bill which was introduced in the Legislative
Assembly of Goa on 30-3-2000 is hereby published for
general information in pursuance of the provisions of
Rule-138 of the Rules of Procedure and Conduct of
Business of the Legislative Assembly.

Panaji, 31st March, 2000.

The Goa Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Bill, 2000

(Bill No. 12 of 2000)

A

BILL

*further to amend the Goa Tax on Luxuries (Hotels and
Lodging Houses) Act, 1988.*

Be it enacted by the Legislative Assembly of the State
of Goa in the Fifty-first Year of the Republic of India as
follows:—

1. *Short title and commencement.*— (1) This Act may
be called the Goa Tax on Luxuries (Hotels and Lodging
Houses) (Amendment) Act, 2000.

(2) It shall come into force on such date as the State
Government may, by Notification in the Official Gazette,
appoint.

2. *Amendment of section 2.*— In the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 (Goa Act No. 17 of 1988) (hereinafter referred to as the “principal Act”), in section 2,—

(i) the existing clause (c) shall be re-numbered as clause (cc) thereof and before clause (cc) as so re-numbered, the following clause shall be inserted, namely:—

“(c) ‘club’ includes both, an incorporated as well as unincorporated association of persons, by whatever name called;”;

(ii) for clause (d), the following clause shall be substituted, namely:—

“(d) ‘hotel’ includes a residential accommodation, a lodging house, an inn, a public house or a building or part of a building, a club, a boat, vessel or any place where a residential accommodation is provided by way of business;”.

3. *Amendment of section 13.*— In section 13 of the principal Act,—

(i) for sub-section (4), the following shall be substituted, namely:—

“(4) If any hotelier, having furnished returns under sub-section (2), discovers any omission or incorrect statement, he may furnish a revised return before the expiry of three months next following the last date prescribed for furnishing the original return and if the revised return shows a greater amount of tax to be due than was shown in the original return, it shall be accompanied by a receipt showing the payment in the manner provided in sub-section (3) of the extra amount:

Provided that no such revised return shall be considered as such and it shall not be taken into consideration, if the assessing authority is satisfied that the return originally furnished was with the intention to delay the payment of tax due in time, or with intent to defraud the State Government of its revenue.”;

(ii) sub-sections (4A) and (4B) shall be omitted;

(iii) sub-section (4C) shall be re-numbered as sub-section (4A) thereof.

4. *Amendment of section 20.*— Section 20 of the principal Act shall be re-numbered as section 20A thereof and before section 20A as so re-numbered, the following shall be inserted, namely:—

“20. *Charge on the property of defaulter and levy of interest for delayed payment of tax.*— (1) If a hotelier or

person does not pay the tax within the time he is required by or under the provisions of this Act and the rules made thereunder to pay it, then,—

(i) the whole of the amount outstanding on the date of default shall become immediately due and shall be a charge on the properties of the person or persons liable to pay the tax under this Act; and

(ii) the hotelier or the person shall be liable to pay by way of simple interest, in addition to the amount of such tax, a sum equal to,—

(a) one and half percent of the amount of such tax for each month, for the first three months after the last date by which he should have paid such tax;

(b) two percent of such amount for each month subsequent to the first three months as aforesaid.

Explanation:— For the purpose of clause (ii) above, the interest payable for a part of the month shall be worked out proportionately.

(2) If any tax, other than the tax on which interest is leviable under sub-section (1), has remained unpaid on the date prescribed for filing the last return in respect of any period of assessment, then the hotelier or the person shall be liable to pay by way of simple interest, a sum equal to two percent on such tax for each month or part thereof on the expiry of 30 days from the date immediately following the date on which the period for which the hotelier or person has been assessed expires, till the date of order of assessment and where any payment of such unpaid tax, whether in full or in part, is made on or before the date of order of assessment, the amount of such interest shall be calculated by taking into consideration the amount of and the date of such payment. If, as a result of any order passed under this Act, the amount of tax which had so remained unpaid is enhanced or reduced, as the case may be, the interest shall be enhanced or reduced, accordingly.

(3) Notwithstanding anything contained in sub-section (1), the Commissioner may, subject to such conditions as may be prescribed, remit the whole or any part of the interest payable in respect of any period by any hotelier, person or class of persons.”.

Statement of Objects and Reasons

Certain amendments to the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 (Act 17 of 1988) are found necessary so as to enlarge the scope of the term ‘hotel’ so as to include club, boat, vessel or any other place where residential accommodation is provided and to bring into the tax net the Luxuries provided therein. Accordingly, new clause (c) is proposed to be inserted to define the term “club” and existing clause (d) defining “hotel” is proposed to be substituted by new clause.

Sub-section (4) of section 13 of the Act, 1988, provide for furnishing of revised return in case of any omissions or other error in any return furnished. However, it does not specifically prescribe the period within which revised return is to be filed. It is, therefore, proposed to substitute sub-section (4) with new sub-section so as to provide that the revised return should be filed before the expiry of three months next following the last date prescribed for furnishing the original return.

Clause (ii) of sub-section (4A) of section 13 of the Act, 1988, provides for levy of interest on the amount of tax due from the defaulter as per the returns or other amount due under this Act. In view of the various Court rulings on the subject, it is found necessary to omit sub-sections (4A) and (4B) of section 13 and insert new section 20 in the Act, 1988, so as to link the levy of interest to default in the payment of tax within the time required by or under the provisions of the Act instead of default of tax due as per the returns.

This Bill seeks to achieve the above objects.

Financial Memorandum

No financial implications are involved towards implementation of the provisions of the Bill since no additional expenditure will be incurred on account of proposed amendments.

Porvorim,
28th March, 2000.

FRANCISCO SARDINHA
Chief Minister

Assembly Hall,
Porvorim,
28th March, 2000.

P. N. RIVANKAR
Secretary to the
Legislative Assembly of Goa

Governor's recommendation under Article 207 of the Constitution.

In pursuance of Article 207 of the Constitution the Governor of Goa has recommended to the Legislative Assembly of Goa the introduction and consideration of the Goa Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Bill, 2000.

(Annexure to Bill No. 12 of 2000)

The Goa Tax on Luxuries (Hotels and Lodging Houses)
(Amendment) Bill, 2000

**The Goa Tax on Luxuries (Hotels and Lodging Houses) Act,
1988
(Goa Act No. 17 of 1988)**

2. *Definitions.*— In this Act, unless the context otherwise requires, —

(a) 'appointed day' means the day on which this Act comes into force;

(b) 'business' includes the activity of providing residential accommodation and any other service in connection with, or incidental or ancillary to, such activity of providing residential accommodation, by a hotelier for monetary consideration;

(c) 'Commissioner' means the person appointed to be the Commissioner of Luxury Tax under section 3 for the purposes of this Act;

(d) 'hotel' includes a residential accommodation, a lodging house, an inn, a public house or a building or part of a building, where a residential accommodation is provided by way of business;

(e) 'hotelier' means the owner of the hotel and includes the person who for the time being is in charge of the management of the hotel;

(f) 'luxury provided in a hotel' means accommodation and other services provided in a hotel, the rate of charges for which including the charges for air conditioning, telephone, television, raw music, entertainment, extra beds and the like is one hundred rupees per day or more; but do not include the supply of food and drinks when such supply is separately charged for;

(g) 'person' includes any company or association or body of individuals whether incorporated or not, and also a Hindu undivided family, a firm, a local authority, a corporation, a State Government and the Central Government;

(h) 'place of business' includes an office, or any other place which a hotelier uses for the purpose of his business or where he keeps his books of accounts;

(i) 'prescribed' means prescribed by rules made under this Act;

(j) 'receipt' means the amount of monetary consideration received or receivable by a hotelier or by his agent for any luxury provided in a hotel.

(k) 'registered hotelier' means a hotelier registered under section 9 of this Act;

(l) 'rules' means rules made under this Act;

(m) 'State' means the State of Goa;

(n) 'tax' means the tax levied on luxuries provided in a hotel payable under this Act;

(o) 'Tribunal' means a Tribunal constituted under section 4;

(p) 'Turnover of receipts' means the aggregate of the amounts of monetary consideration received or receivable by a hotelier or by his agent in respect of the luxuries provided in a hotel during a given period;

(q) 'year' means —

(i) the financial year; or

(ii) in relation to any particular registered hotelier for the purposes of this Act, means the year by reference to which the accounts of the hotelier are ordinarily maintained in his books of accounts.

13. *Payment of tax and returns.*— (1) Tax payable under this Act shall be paid in the manner hereinafter provided and at such intervals as may be prescribed.

(2) Such hoteliers as may be required so to do by the Commissioner by notice served in the prescribed manner and every registered hotelier shall furnish such returns of the total turnover of the period to which such returns relate, in such manner, by such date and to such authority as may be prescribed.

(3) Before any registered hotelier furnishes the returns required by such-section (2), he shall pay into a Government treasury or the State Bank of India or in such other manner as may be prescribed the full amount of tax due from him under this Act according to such returns, and shall furnish along with the returns a receipt from such Treasury or Bank showing the payment of such amount.

(4) If any hotelier discovers any omission or other error in any return furnished by him, he may at any time before the date prescribed for the furnishing of the next return by him, furnish a revised return; and if the revised return shows a greater amount of tax to be due than was shown in the original return, it shall be accompanied by a receipt showing payment in the manner provided in sub-section (3) of the extra amount:

Provided that no such revised return shall be considered as such and it shall not be taken into consideration, if the assessing authority is satisfied that the return originally furnished was with the intention to delay the payment of tax due in time, or with intent to defraud the State Government of its revenue.

“(4A) if default is made in making payment in accordance with the provisions of sub-section (3) or sub-section (4), —

(i) the whole of the amount outstanding on the date of default shall become immediately due and shall be a charge on the properties of the person or persons liable to pay the tax under this Act; and

(ii) the person or persons liable to pay tax or any other amount due under this Act shall also be liable to pay interest during the period of default as under:—

(a) one and half per cent of the amount of tax remaining unpaid for each month for the first three months after the expiry of the time prescribed;

(b) two per cent on such amount for each month subsequent to the first three months as aforesaid.

Explanation.— For the purposes of clause (ii) above, the interest payable for a part of the month shall be worked out proportionately.

(4B) Notwithstanding anything contained in sub-section (4A), the Commissioner may, subject to such conditions as may be prescribed, remit the whole or any part of the interest payable in respect of any period by any person or class of persons.

(4C) Any tax assessed or any other amount due under this Act from a hotelier or any other person may, without prejudice to any other mode of collection, be recovered —

(a) as if it were an arrears of land revenue; or

(b) by attachment and sale or by sale without attachment of any property of such hotelier or any other person by the officer appointed under sub-section (2) of section 3, in accordance with such rules as may be prescribed”.

(ii) for the proviso to clause (b) of sub-section (6), the following shall be substituted, namely:—

“Provided further that, the Commissioner or any person appointed to assist him under sub-section (2) of section 3, may, in respect of any particular hotelier or person, and for reasons to be recorded in writing and on payment of interest at such rate as may be specified in the order, extend the date of such payment, or allow him to pay tax due or penalty or interest levied, if any, by instalment”;

(iii) for clauses (a) and (b) of sub-section (7), the following clauses shall be respectively substituted, namely:—

“(a) When a hotelier is in default in making payment of the tax assessed or re-assessed or of penalty imposed or interest levied, there shall be paid by such hotelier for the period commencing from the date of expiry of the date specified in the notice for payment and ending on the date of payment of the amount, simple interest at the rate of 24% per annum of the amount not so paid.

(b) Notwithstanding anything contained in clause (a), the Commissioner may, subject to such conditions as may be prescribed, remit the whole or any part of the interest payable in respect of any period by any person or class of persons.

(c) Any amount of tax or penalty or interest which remains unpaid after the date prescribed for payment or the date specified in the notice for payment, or in the order of imposition of penalty, or after the extended date of payment and any instalments not duly paid, shall be recoverable as arrears of land revenue.”

(5) with a view to encourage prompt payment of tax the State Government may prescribe rates of remissions or rebate in respect thereof in accordance with such principles as may be prescribed.

(6) (a) The hotelier shall pay the amount of tax assessed or reassessed for any period under section 14 or section 16 of this Act less any sum already paid by him in respect of such period; and

(b) the amount of penalty, if any, levied under this Act shall be paid by the hotelier or by the person liable thereof into the

appropriate Government Treasury by such date as may be specified in a notice or orders issued under this Act, being a date not earlier than sixty days from the date of service of the notice or order:

Provided that, the Commissioner may, in respect of any particular hotelier or person, and for reasons to be recorded in writing, extend the date of such payment, or allow him to pay the tax due or penalty if any, or both by instalments.

(7) (a) when a hotelier is in default in making payment of the tax assessed or reassessed or of penalty imposed, the Commissioner may in his discretion direct that, in addition to the amount of arrears a sum not exceeding ten percent thereon per annum by way of interest plus a penalty equal to the amount of such interest shall be recovered from the hotelier.

(b) Any amount of tax or penalty which remains unpaid after the date specified in the notice for payment, or in the order of imposition of penalty, or after the extended date of payment and any installments not duly paid, shall be recoverable as arrears of land revenue.

(8) The State Government may, by general or special order published in the Official Gazette, authorise any officer not below the rank of a Luxury Tax Officer, to exercise, for the purpose of effecting recovery of the amount of tax or penalty due from any hotelier or person under this Act the powers of a Collector under the Goa, Daman and Diu Land Revenue Code, 1968 (Act 9 of 1969) to recover the dues as arrears of land revenue.

20. *Special mode of recovery.*— (1) Notwithstanding anything contained in any law or contract to the contrary, the Commissioner may, at any time, or from time to time, by notice in writing, a copy of which shall be forwarded to the hotelier at his last address known to the Commissioner, require,—

(a) any person from whom any amount of money is due or any become due to a hotelier who has failed to pay amount of tax due or penalty imposed under this Act, or

(b) any person who holds or may subsequently hold money for or on account of such hotelier,

to pay to the Commissioner, either forthwith upon the money becoming due or being held or at or within the time specified in the notice (but not before the money becomes due or is held as aforesaid), so much of the money as is sufficient to pay the amount due by the hotelier in respect of the arrears of tax and penalty, or both, or the whole of the money when it is equal to or less than that amount.

Explanation.— For the purpose of this section, the amount of money due to a hotelier from, or money held for or on account of a hotelier by any person, shall be calculated after deducting therefrom such claims, if any, lawfully subsisting as may have fallen due for payment by such hotelier to such person.

(2) The Commissioner may at any time, amend or revoke any such notice, or extend the time for making any payment in pursuance of such notice.

(3) Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the hotelier, and the receipt of the Commissioner shall constitute a good and sufficient discharge of the liability of such person, to the extent of the amount referred to in the receipt.

(4) Any person discharging any liability to the hotelier after receipt of the notice referred to in this section shall be personally liable to the Commissioner to the extent of the liability discharged, or to the extent of the liability of the hotelier for tax and penalty, whichever is less.

(5) Where a person to whom a notice under this section is sent objects to it, by a statement in writing that the sum demanded or any part thereof is not due or payable to the hotelier or that the amount held for or on account of the hotelier is under genuine dispute, the Commissioner shall hold an enquiry and after giving a reasonable opportunity of being heard to such person and the hotelier, shall make such order as he thinks fit.

(6) Any amount of money which a person is required to pay to the Commissioner or for which he is personally liable to the Commissioner under this section shall, if it remains unpaid, be recoverable as an arrear of land revenue.

Assembly Hall,
Porvorim,
28th March, 2000.

P. N. RIVANKAR
Secretary to the
Legislative Assembly of Goa.

LA/B/953/1999

The following Bill which was introduced in the Legislative Assembly of Goa on 30-3-2000 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 31st March, 2000.

The Goa Panchayat Raj (Third Amendment) Bill, 2000

(Bill No. 11 of 2000)

A

BILL

further to amend the Goa Panchayat Raj Act, 1994
(Goa Act 14 of 1994).

Be it enacted by the Legislative Assembly of Goa in the Fifty-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Panchayat Raj (Third Amendment) Act, 2000.

(2) It shall be deemed to have come into force on the 15th day of December, 1999.

2. *Amendment of section 2.*— In the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994) (hereinafter referred to as the “principal Act”), in section 2, after clause (1-A), the following shall be inserted, namely:—

“(1-B)” “ballot” means ballot papers prepared in accordance with the provisions of the Act or rules made thereunder and includes Electronic Voting Machine;”

3. *Amendment of section 117.*— For section 117 of the principal Act, the following shall be substituted, namely:—

“117. *Constitution of Zilla Panchayats.*— (1) There shall be two Zilla Panchayats for the State of Goa, namely, North Goa Zilla Panchayat and South Goa Zilla Panchayat.

(2) The North Goa Zilla Panchayat shall consist of thirty elected members.

(3) The South Goa Zilla Panchayat shall consist of twenty elected members.

(4) In addition to the elected members, every Zilla Panchayat shall have the following ex-officio members, namely:—

(i) members of Parliament who are registered as the electors within the district;

(ii) such number of members of the State Legislative Assembly as may be prescribed:

Provided that no such members shall be a Minister or the Speaker or the Deputy Speaker of the Legislative Assembly or the Leader of Opposition:

Provided further that the total number of such members shall not exceed the number of talukas in the Zilla Panchayat, and such members shall be elected from amongst themselves;

(iii) Chairperson of Panchayats in each taluka of the district elected from amongst themselves in the ratio of one such chairperson for a taluka having upto 15 Panchayats and two such chairpersons for a taluka having more than 15 Panchayats who shall be a member of Zilla Panchayat so long as he continues to be the chairperson of the Panchayat.

(5) The term of the members of the Zilla Panchayats other than the elected members shall be co-terminus with the term of member of Parliament or members of the

State Legislative Assembly or Chairperson of Panchayat, as the case may be.

4. *Amendment of section 119.*— For clause (a) of section 119 of the principal Act, the following shall be substituted, namely:—

“(a) divide the area within the jurisdiction of North Goa Zilla Panchayat and South Goa Zilla Panchayat into 30 and 20 single member territorial constituencies, respectively, for the purpose of election to such Zilla Panchayats;”

5. *Insertion of new section.*— After section 125 of the principal Act, the following shall be inserted, namely:—

“125-A. *Use of electronic voting machine.*— Notwithstanding anything contained in this Act or the rules framed thereunder, the State Election Commission may put in use the electronic voting machine in lieu of ballot paper for the election of members of Panchayats or Zilla Panchayats, as may be deemed necessary and in the manner specified by the State Election Commissioner in this regard.”

6. *Repeal and saving.*— (1) The Goa Panchayat Raj (Fourth Amendment) Ordinance, 2000 (Ordinance No. 4 of 2000), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.

Statement of Objects and Reasons

As per 1991 census, the State of Goa has 6.89 lakhs rural population. Out of this, North Goa district has 4.39 lakhs rural population and South Goa district has 2.50 lakhs rural population.

Section 116 of the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994), provides for constitution of two Zilla Panchayats for the State of Goa since the State of Goa consists of two districts. In terms of section 117 of the said Act, 1994, each Zilla Panchayat consists of 20 elected members. Thus, the representation of the elected members of the North Goa Zilla Panchayat was not in proportionate to the population compared to the representation of the South Goa Zilla Panchayat. Besides, the North Goa district consist of 6 talukas with 119 Panchayats and South Goa district consists of 5 talukas with 69 Panchayats.

Keeping in view, the population and size of the district, it was felt that the number of elected members for

North Goa Zilla Panchayat should be increased from 20 to 30. Also, the said Act, 1994, did not provide for the use of electronic voting machine for the elections. Necessary provisions were incorporated vide the Goa Panchayat Raj (Fourth Amendment) Ordinance, 2000 (Ordinance No. 4 of 2000).

The present Bill seeks to replace the said Ordinance.

Financial Memorandum

Since there is an increase in number of members of North Goa Zilla Panchayats from 20 to 30, there will be an additional expenditure on the sitting fees and travelling allowances of these 10 members. The exact financial implications could be worked out as and when the sitting fees and travelling allowances of members are notified.

Memorandum Regarding Delegated Legislation

Clause (2) of sub-section (4) of section 117, provides for making of rules. This delegation is of normal character.

Porvorim,
28th March, 2000.

VENKTESH DESSAI
Minister for Panchayat Raj

Assembly Hall,
Porvorim,
28th March, 2000.

P. N. RIVANKAR
Secretary to the
Legislative Assembly of Goa.

Governor's recommendation under Article 207 of the Constitution.

In pursuance to Article 207 of the Constitution the Governor of Goa has recommended to the Legislative Assembly of Goa the introduction and consideration of the Goa Panchayat Raj (Third Amendment) Bill, 2000.

(Annexure to Bill No. 11 of 2000)

The Goa Panchayat Raj (Third Amendment)
Bill, 2000

The Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994)

2. *Definitions.*— In this Act unless the context otherwise requires,—

(1) "Backward classes" means such classes of citizens as may be notified by the Government from time to time as belonging to backward class;

(1-A) Block Development Officer means a person appointed as Block Development Officer by the Government.

(2) "building" includes a house, outhouse, stable, privy, urinals, shed, hut, wall and any other structure whether of masonry, bricks, wood, metal or any other material, but does not include a temporary structure erected on ceremonial or festive occasion or a tent;

(3) "Sarpanch" means the Sarpanch of a Panchayat.

(4) "Deputy Sarpanch" means the Deputy Sarpanch of a Panchayat.

(5) "Adhyaksha" means the Adhyaksha of a Zilla Panchayat.

(6) "Upadhyaksha" means the Upadhyaksha of a Zilla Panchayat.

(7) "Collector" means the Collector of the District "and includes an Additional Collector;"

(8) "Chief Executive Officer" means the Chief Executive Officer of a Zilla Panchayat; "and includes any other Officer appointed by the Government in this behalf;"

(8-A) "Deputy Director" means the person appointed as the Deputy Director of Panchayats by the Government;"

(9) "Director" means the person appointed as the Director of Panchayat under this Act;

(10) "district" means a revenue district.

(11) "Government" means the Government of Goa;

(11-A) "Gram Sevak" means the person appointed by the Director to perform the duties as Gram Sevak;"

(12) "land" includes land which is built upon or covered with water;

(12-A) "Member-Secretary" means a person appointed by the Government as Member-Secretary and includes a Block Development Officer;"

(13) "notification" means a notification published in the Official Gazette;

(14) "Panchayat" means a Village Panchayat established under section 3;

(15) "erection or re-erection or enlargement" of any building includes,—

(i) any material alteration or enlargement in or of any building;

(ii) the conversion, by structural alteration, into a place of human habitations of any building not originally meant or constructed for human habitation;

(iii) the conversion of one or more places of human habitation into a greater number of such places;

(iv) the conversion of two or more places of human habitation into a lesser number of such places;

(v) such alteration of a building as would effect a change in the drainage or sanitary arrangements or materially affect its security;

(vi) the addition of any rooms, buildings, houses or other structures to any building;

(vii) the conversion, by any structural alteration into a place of religious worship or into a building not originally meant or constructed for such purposes;

(viii) roofing or covering an open space between wall or buildings, in respect of the structure which is formed by roofing or covering such space;

(ix) conversion into a stall, shop, warehouse or godown or any building not originally constructed for use as such or vice versa;

(x) construction of a door in a wall adjoining any street or land not vested in the owner of the wall and opening in such street or land;

(16) "factory" means besides a factory as defined in the Factories Act, 1948 (Central Act 13 of 1948), any premises including the precincts thereof wherein any industrial manufacturing or trade process is carried on with the aid of steam, water, oil, gas, electrical or any other form of power which is mechanically transmitted and is not generated by human or animal agency;

(17) "prescribed" means prescribed by rules framed under this Act;

(18) "Schedule" means a Schedule appended to this Act;

(19) "Scheduled Castes and Scheduled Tribes" means such Scheduled Castes and Scheduled Tribes specified in respect of the State of Goa under the Constitution;

(20) "Secretary" means the Secretary of the Panchayat;

"(20-A) "Taluka Panchayat" means a Taluka Panchayat established under this Act;"

(21) "Zilla Panchayat" means a Zilla Panchayat established under this Act.

117. *Constitution of Zilla Panchayat.*—Every Zilla Panchayat shall consist of,—

(i) twenty elected members;

(ii) the members of the House of the People and the members of the Council of States who are registered as the electors within the district;

(iii) Such number of members of the State Legislative Assembly as may be prescribed:

Provided that no such members shall be a Minister or the Speaker or the Deputy Speaker of the Legislative Assembly or the Leader of Opposition:

Provided further that the total number of such members shall not exceed the number of talukas in the Zilla Panchayat and such members shall be elected from amongst themselves;

(iv) Chairpersons of each Taluka Panchayat.

119. *Delimitation of territorial constituencies.*—The Government shall, by notification.—

(a) divide the area within the jurisdiction of every Zilla Panchayat, for the purposes of election to such Zilla Panchayat into twenty single member territorial constituencies;

(b) determine the territorial constituency or constituencies in which seats are reserved for the Scheduled Castes, Scheduled Tribes, Backward Classes and Women.

125. *Method of voting and procedure for election.*— (1) Every elector shall have one vote and no elector shall give more than one vote to any one candidate.

(2) Subject to the provisions of this Act, elections to the Zilla Panchayat shall be held by ballot in accordance with such rules as may be prescribed.

(3) The provisions of sections 27 to 41 shall apply in respect of elections to Zilla Panchayat as they apply to elections to Panchayats.

Assembly Hall,
Porvorim,
28th March, 2000

P. N. RIVANKAR
Secretary to the
Legislative Assembly of Goa.

LA/B/954/1999

The following Bill which was introduced in the Legislative Assembly of Goa on 30-3-2000 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 31st March, 2000.

The Goa Appropriation (Vote on Account) Bill 2000

(Bill No. 2 of 2000)

A Bill to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Goa for the services and purposes of the financial year 2000 - 2001.

Be it enacted by the Legislative Assembly of Goa in the Fifty-first Year of the Republic of India as follows:—

1. *Short title.*— This Act may be called the Goa Appropriation (Vote on Account) Act, 2000.

2. *Withdrawal of Rs. 78687.82 lakhs from out of the Consolidated Fund of the State of Goa for the financial year 2000-2001.*— From and out of the Consolidated Fund of the State of Goa, there may be withdrawn sums not exceeding those specified in column (5) of the Schedule amounting in the aggregate to the sums of seven hundred eighty six crores, eighty seven lakhs and eighty two thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2000-2001 in respect of the services and purposes specified in column (2) of the Schedule.

3. *Appropriation.*— The sums authorised to be paid and applied from out of the Consolidated Fund of the State of Goa by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said financial year.

THE SCHEDULE

(See sections 2 & 3)

(Rs. in lakhs)

No. of Demand	Services and purposes	Sums not exceeding		
		Voted by Assembly	Charged on the Consolidated Fund of the State of Goa	Total
(1)	(2)	(3)	(4)	(5)
1.	Legislature Secretariat	60.82	4.52	65.34
	— Raj Bhavan	-	42.00	42.00
2.	General Administration & Coordination	263.50	-	263.50
3.	District & Session Court, North Goa	94.33	-	94.33
4.	District & Session Court, South Goa	91.33	-	91.33
5.	Prosecution	27.33	-	27.33
6.	Election Office	16.00	-	16.00
7.	Settlement & Land Records	86.45	-	86.45
8.	Treasury & Accounts Administration	2681.33	-	2681.33
9.	Treasury & Accounts Administration, South Goa	32.00	-	32.00
	— Debt Services	-	12681.00	12681.00
10.	Notary Services	29.67	-	29.67
11.	Excise	66.67	-	66.67
12.	Sales & Entertainment Tax	76.00	-	76.00
13.	Transport	225.00	-	225.00
	— Goa Public Service Commission	-	15.00	15.00
14.	Goa Sadan	28.34	-	28.34
15.	Collectorate, North Goa	132.67	-	132.67
16.	Collectorate, South Goa	111.67	-	111.67
17.	Police	1225.67	-	1225.67
18.	Jails	56.00	-	56.00
19.	Industries & Mines	190.32	-	190.32
20.	Printing & Stationery	100.33	-	100.33
21.	Public Works	6295.67	-	6295.67
22.	Vigilance	6.67	-	6.67
23.	Home	3.00	-	3.00
24.	Goa Public Men's Corruption Investigation & Enquiries	11.00	-	11.00

25. Home Guards	27.67	-	27.67
26. Fire & Emergency Services	98.00	-	98.00
27. Evacuee Property	2.00	-	2.00
28. Administrative Tribunal	4.67	-	4.67
29. Estate Office	2.33	-	2.33
30. Lotteries	18929.33	-	18929.33
31. Panchayats	296.67	-	296.67
32. Finance	3.67	-	3.67
33. Revenue	47.03	-	47.03
34. School Education	5826.31	-	5826.31
35. Higher Education	877.60	-	877.60
36. Technical Education	133.00	-	133.00
37. Government Polytechnic, Panaji	91.48	-	91.48
38. Government Polytechnic, Bicholim	18.33	-	18.33
39. Government Polytechnic, Curchorem	23.33	-	23.33
40. Goa College of Engineering	128.00	-	128.00
41. Goa Architecture College	25.67	-	25.67
42. Sports & Youth Affairs	205.00	-	205.00
43. Art & Culture	99.00	-	99.00
44. Goa College of Art	23.33	-	23.33
45. Archives & Archaeology	34.33	-	34.33
46. Museum	20.33	-	20.33
47. Goa Medical College	1209.67	0.33	1210.00
48. Health Services	1285.50	-	1285.50
49. Institute of Psychiatry & Human Behaviour	141.33	-	141.33
50. Goa College of Pharmacy	45.00	-	45.00
51. Goa Dental College	64.67	-	64.67
52. Labour	187.00	-	187.00
53. Food & Drugs Administration	39.33	-	39.33
54. Town & Country Planning	76.00	-	76.00
55. Municipal Administration	212.67	-	212.67
56. Information and Publicity	52.67	-	52.67
57. Social Welfare	95.15	-	95.15
58. Women & Child Development	245.33	-	245.33
59. Factories and Boilers	33.00	-	33.00
60. Employment	20.00	-	20.00
61. Craftsman Training	214.33	-	214.33
62. Law	19.33	-	19.33
63. Rajya Sainik Board	5.33	-	5.33
64. Agriculture	406.21	-	406.21
65. Animal Husbandry & Veterinary	260.00	-	260.00
66. Fisheries	135.73	-	135.73
67. Ports Administration	123.00	-	123.00
68. Forests	306.17	-	306.17
69. Parks & Gardens	11.33	-	11.33
70. Civil Supplies	3275.86	-	3275.86
71. Cooperation	100.33	-	100.33
72. Science, Technology & Environment	51.67	-	51.67
73. State Election	10.00	-	10.00
74. Irrigation	3922.67	14.33	3937.00
75. Planning, Statistics & Evaluation	67.01	-	67.01
76. Electricity	14033.00	-	14033.00
77. River Navigation	280.00	-	280.00
78. Tourism	146.33	3.00	149.33
79. Goa Gazetter	4.17	-	4.17
80. Legal Metrology	19.00	-	19.00
TOTAL	65927.64	12760.18	78687.82

Financial Memorandum

Provision is made in the Bill to appropriate for certain services and purposes expressed in the Schedule during the Financial Year 2000-2001, a sum of Rs. 78687.82 lakhs pending discussions and voting of the Demands for Grants for the year 2000-2001 by the Legislative Assembly. The amount mentioned above consists of Rs. 62871.68 lakhs on Revenue Account and Rs. 15816.14 lakhs on Capital Account.

This Bill is introduced in pursuance of Article 206(1) of the Constitution of India to provide for the appropriation out of the Consolidated Fund of the State of Goa, of the moneys required to meet the expenditure charged on the Consolidated Fund of the State of Goa and the grants made in advance by the Goa Legislative Assembly in respect of the estimated expenditure of the Government of Goa for four months i.e. from April to July, 2000.

The Governor has, in pursuance of Article 207 of the Constitution of India, recommended to the Legislative Assembly, the introduction and consideration of the Bill.

Panaji,
March, 2000.

SHRI FRANCISCO SARDINHA
Chief Minister